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To: Amanda Breen <ABreen@ketchumidaho.org>
Subject: FYI: Some U.S. Cities Have a 'Vacancy Tax' - Mansion Global

<https://www.mansionglobal.com/articles/which-u-s-cities-have-a-vacancy-tax-208020>

Which U.S. Cities Have a 'Vacancy Tax'?

These so-called empty-home taxes are being considered in several spots on the West Coast

By V.L. Hendrickson | Originally Published On October 10, 2019 | [Mansion Global](#)

Every week, Mansion Global poses a tax question to real estate tax attorneys. Here is this week's question.

Q. What major cities in the U.S. have the equivalent of Vancouver's empty-home tax?

A. In 2017, Vancouver implemented a tax on homes left vacant for more than six months per year. Such properties are subject to a tax of 1% of the property's assessed taxable value, according to the [City of](#)

[Vancouver](#).

Washington, D.C., has a version of a vacant property tax, according to the [city's Office of Taxation and Revenue](#). Vacant property is taxed at \$5.00 per \$100 of assessed value and blighted property is taxed at \$10.00 per \$100 of assessed value.

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The tax was implemented in an effort to prevent blight in the city, according to Paul Hunt of the [Law Office of Paul D. Hunt](#) in Washington, D.C.

However, unlike in Vancouver, there vacancy is not defined by a specific amount of time that the property is unused. Instead, properties can be registered as “vacant” by the owners, or the Department of Consumer and Regulatory Affairs (DCRA) may deem them so, according to the city. The DCRA inspects properties and does an annual survey of vacant properties.

“When taxes accumulate at these higher rates, the owner often starts to fall significantly behind in their ability to pay property taxes, which can result in the properties are put up for an auction controlled by the D.C. Office of Tax and Revenue,” Mr. Hunt said.

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Properties with outstanding taxes can be sent to auction, although owners have “an absolute right to redeem” until just before the sale, Mr. Hunt said. That means owners who pay the tax in full, plus penalties, can keep the property from the auction block.

On the West Coast, voters in Oakland, California, passed the Vacant Property Tax Act in 2018. Homes that are in use fewer than 50 days a year will be subject to the tax, which is a \$6,000 flat fee, according to [the city's website](#).

The annual tax was approved for the next 20 years, and will provide funding for affordable housing, services for the homeless and the clean-up of blighted properties and illegal dumping, according to the city.

Other California cities, such as San Diego, San Francisco and Los Angeles, are considering similar taxes, according to reports.

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